

1945

Annual Report of the Municipal Officers of the Town of Stow For the Year Ending February 5, 1945

Stow (Me.)

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Annual Report

STOW

1944 - 1945

Ex Libris

David A. Crouse
Bangor, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF STOW

FOR THE

Year Ending February 5

1945

Officers

Selectmen

H. S. EMERSON

MAURICE EASTMAN

WALTER SAMPSON

Treasurer

RUTH BRYANT

Clerk

H. S. EMERSON

Road Commissioner

MAURICE EASTMAN

Tax Collector

IRVING BRYANT

Superintendent of Schools

CHARLES A. SNOW

School Committee

IRVING BRYANT

GEORGE GILMAN

MAURICE EASTMAN

Constable

IRVING BRYANT

Health Officer

IRVING BRYANT

Sealer of Weights and Measures

D. C. TOWLE

Auditor

STATE DEPARTMENT OF AUDIT

Warrant for Town Meeting

To Irving Bryant, Constable of the Town of Stow, County of Oxford, Greeting:

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in town affairs, to meet at the Town House in said town on Monday, the fifth day of March, A. D. 1945, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To allow accounts.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To choose a school committee for three years.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To choose a road commissioner for the ensuing year.

Art. 8. To choose all other town officers for the ensuing year.

Art. 9. To see what sum of money the town will vote to grant and raise for common schools for the ensuing year.

Art. 10. To see what sum of money the town will vote to grant and raise for repair of roads and bridges for the ensuing year.

Art. 11. To see what sum of money the town will vote to grant and raise for support of poor for the ensuing year.

Art. 12. To see what sum of money the town will vote to grant and raise for town officers' bills for the ensuing year.

Art. 13. To see what sum of money the town will vote to grant and raise for school books, apparatus and appliances for the ensuing year.

Art. 14. To see what sum of money the town will raise and appropriate for state aid road construction (in addition to the amount raised for the care of ways, highways and bridges) under the provisions of Sec. 19, Chap. 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 29, Public Laws of 1937.

Art. 15. To see if the town will vote to raise money and what sum, for maintenance of State Aid highways during the ensuing year, within the limits of the town, under the provisions of Section 18, Chapter 25, of the Revised Statutes of 1916.

Art. 16. To see if the town will authorize the assessors to rescind any amounts appropriated by the town for State Aid Highway construction in excess of the amounts required to meet state apportionments.

Art. 17. To see what sum of money the town will vote to grant and raise to pay snow bills.

Art. 18. To see what sum of money the town will vote to grant and raise for repair of schoolhouses for the ensuing year.

Art. 19. To see what sum of money the town will vote to grant and raise for high school purposes for the ensuing year.

Art. 20. To see if the town will raise money for maintenance of third class road, such sum cannot be less than \$136.00 as per state requirements.

Art. 21. To see what sum of money the town will vote to grant and raise for cutting bushes on State Aid Highways within limits of town.

Art. 22. To see if the town will vote to grant and raise \$60.00 for electric lights.

Art. 23. To see if the town will raise and appropriate \$5.00 for public health work in Stow, said sum to be expended by the Bureau of Health, State Department of Health and Welfare, in cooperation with local authorities,

Art. 24. To see what disposal the town will vote to make of any money received from the Federal Reserve during the present fiscal year, such money must be used for roads or schools to comply with the law.

Art. 25. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying the indebtedness of the town, such notes to be paid during the current municipal year by taxes.

Art. 26. To see if the town will vote to give a two percent discount on taxes paid before July 1st, 1945.

Art. 27. To see if the town will vote for one half of all orders drawn after June 1st, to be turned in on taxes until paid.

Art. 28. To see if the town will vote to authorize the selectmen to dispose of any property acquired through tax deeds or liens.

Art. 29. To see whether or not the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of the State of Maine.

Art. 30. To see what action the town will vote to take in regard to the purchase of some snow fence.

Art. 31. To transact any other business that may legally come before said meeting.

The selectmen give notice that they will be in session at the Town House on Monday, the fifth day of March, 1945, at nine o'clock in the forenoon, to revise the list of voters.

Given under our hands at Stow, February 6, 1945 .

H. S. EMERSON,

M. M. EASTMAN,

W. A. SAMPSON,

Selectmen of Stow.

Selectmen's Report

VALUATION

Real Estate, resident	\$ 32,820 00	
Real Estate, non-resident	74,148 00	
	<hr/>	
Total real estate		\$106,968 00
Personal estate, resident	\$ 13,942 00	
Personal estate, non-resident	1,000 00	
	<hr/>	
*Total personal estate		\$ 14,942 00
		<hr/>
Total Valuation		\$121,910 00
Value of land	\$ 84,308 00	
Value of buildings	22,660 00	
	<hr/>	
		\$106,968 00

TAXABLE LIVE STOCK

	No.	Av. Value	Total Value
Horses	19	\$125 00	\$ 2,375 00
Cows	114	81 00+	9,265 00
3 year olds	12	62 00+	750 00
2 year old	17	37 00-	625 00
Poultry over 50	427	1 00	427 00
			<hr/>
Total amount			\$13,442 00

OTHER PERSONAL PROPERTY

Stock in trade		\$ 600 00	
Gasoline pumps	4	250 00	
Tractors	2	650 00	
		<hr/>	
Total amount			\$ 1,500 00
			<hr/>
*Total amount of taxable personal property			\$14,942 00

EXEMPT LIVESTOCK

	No.	Av. Value	Total Value
Yearlings	34	\$14 00+	\$ 485 00
Sheep	6	9 00-	53 00
Swine	29	7 00+	204 00
Poultry	493	1 00	493 00
Total value			\$ 1,235 00

ASSESSMENTS

Common Schools	\$ 760 00
Roads and bridges	500 00
Town Officers bills	500 00
School Books and Supplies	60 00
Maintenance State Aid road	225 00
Snow bills	500 00
High school tuition	1,150 00
Maintenance third class road	136 00
Cutting bushes State Aid road	175 00
Electric lights	60 00
Health nursing	5 00
Amount raised by town	\$ 4,071 00
State tax	\$ 881 24
County tax	315 86
Overlay	94 25
	\$ 1,291 35
Total assessment	\$ 5,362 35

Supplementary tax, \$9.00.

No. polls taxed, 40.

No. polls not taxed, 4.

Rate of taxation, .043; rate of collection, .015.

ANNUAL TOWN REPORT

9

SUPPORT OF POOR

Balance from last year	\$200 00	
Rec'd from Town of Fryeburg	19 26	
	<hr/>	
Total		\$ 219 26
Expended		
J. O. Flint, supplies for Sewall Butters		19 26
		<hr/>
Balance unexpended		\$200 00

STATE TAX

Raised by town	\$881 24
Paid State Treasurer	881 24

COUNTY TAX

Raised by town	\$315 86
Paid County Treasurer	315 86

ELECTRIC LIGHTS

Raised by town	\$ 60 00	
Bal. from last year	413 27	
	<hr/>	
Total		\$473 27
Expended		
Paid Central Maine Power Co.		58 47
		<hr/>
Balance unexpended		\$414 80

HIGHWAY PATROL

Raised by town	\$225 00	
Paid State Treasurer	222 00	
	<hr/>	
Balance unexpended		\$3 00

TOWN OFFICERS BILLS

Charles A. Snow, Supt. of Schools	\$ 180 00
State Treasurer, audit	31 04
D. C. Towle, Sealer of Weights and Measures	5 00
William Sanborn, services as ballot clerk	9 00

Walter Sampson, services as selectman	50 00	
H. S. Emerson, services as selectman	100 00	
Maurice Eastman, services as selectman	50 00	
H. S. Emerson, services as clerk	10 00	
H. S. Emerson, collecting excise tax	8 10	
H. S. Emerson, postage and recording	5 65	
Ruth Bryant, services as treasurer	50 00	
Ruth Bryant, postage	4 92	
Irving Bryant, services as constable	5 00	
Irving Bryant, collecting taxes	80 57	
		<hr/>
Total expended		\$ 589 28
Raised by town		500 00
		<hr/>
Overdrawn		\$ 89 28

MISCELLANEOUS

Marks Printing House, treasurer's warrants	\$ 1 25	
Advertiser-Democrat, printing town reports	54 58	
Marks Printing House, books and stationery	5 35	
Casco Bank & Trust Co., check book	1 75	
Asa O. Pike, 2nd & Son, officers' bonds	20 50	
Maurice Eastman, flags for Memorial	2 45	
Olive Goldthwaite, recording lien claims	50	
State Treasurer, dog license	15 70	
State Treasurer, health nursing	5 00	
Erville Fernald, rebate on tractor tax, paid twice	4 13	
Asa O. Pike, 2nd & Son, insurance on tractor	8 63	
Asa O. Pike, 2nd & Son, insurance on school and town houses	22 25	
Earl F. Burnell, clerk of Conway, reporting births and deaths	1 00	
Irving Bryant, discount on taxes	50 98	
Lester Walker, express on ballots	1 75	
		<hr/>
Total expended		\$196 32

WITHHOLDING TAX

Paid collector of Internal Revenue	\$ 16 43
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BEAR BOUNTIES

Simeon Charles, one bear	\$10 00	
Frank Hill, one bear	10 00	
Maynard Record, one bear	10 00	
Total		\$ 30 00

Receipts

Irving Bryant, 1943 taxes	\$ 65 90	
H. S. Emerson, excise tax	141 87	
Aubrey Graves, Union Hill schoolhouse	75 00	
State Treasurer, National Forest fund	94 52	
H. S. Emerson, dog tax	16 60	
State Treasurer, bank stock tax	5 85	
State Treasurer, snow removal	277 28	
Town of Fryeburg, support of poor	19 26	
State Treasurer, dog tax refunded	2 33	
State Treasurer, State school fund	987 33	
Withholding tax	18 13	
Irving Bryant, 1944 taxes	5,190 54	
Balance in treasury Feb. 5, 1944	2,436 36	
		\$9,330 97

Expenditures

Teachers	\$866 50	
Conveyance	455 00	
Textbooks and Supplies	71 18	
Fuel	79 75	
Janitor	7 00	
Repair of schoolhouse	6 26	
Common school tuition	58 00	
High school tuition	918 75	
Total for schools		\$2,462 44
Snow removal after Feb. 5, 1944	\$275 16	
Snow removal 1944-45	806 57	
Total for snow removal		\$1,081 73
Town roads	\$407 76	
Highway patrol	222 00	
Third class maintenance	97 61	
Total for roads		\$ 727 37

Town officers' bills	\$589 28	
Electric lights	58 47	
State Tax	881 24	
County tax	315 86	
Support of poor	19 26	
Withholding tax	16 43	
Bear bounties	30 00	
Miscellaneous	196 32	
		<hr/>
		\$2,106 86
Total warrants		<hr/>
		\$6,378 40
Balance in Treasury, Feb. 5, 1945		2,952 57
		<hr/>
		\$9,330 97

FINANCIAL STANDING OF TOWN

Resources

Balance in treasury Feb. 5, 1945	\$2,952 57	
Due from 1943 taxes	25	
Due from 1944 taxes	174 81	
Due from State, snow removal to date	338 43	
		<hr/>
Total resources		\$3,466 06
Balance in favor of town		\$3,466 06

H. S. EMERSON,
M. M. EASTMAN,
W. A. SAMPSON,
Selectmen of Stow.

AUDITOR'S REPORT

In accordance with the request of your municipal officers, this department, represented by M. G. Allen, has completed an examination of the accounts of your town officials for the year ended February 4, 1944. In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of that year, and summarize its fiscal transaction during the municipal year then ended.

Respectfully submitted,
STATE DEPARTMENT OF AUDIT
HAROLD E. CRAWFORD,
Municipal Auditor.

Tax Collector's Report

Original commitment	\$5,362 35	
Supplementary tax	3 00	
	<hr/>	\$5,365 35
Cash paid to Town Treasurer	\$5,139 56	
Discount on taxes	50 98	
Delinquent Taxes, resident:		
Partridge, Lincoln	63 86	
Smith, Arthur	3 00	
Wiley, Hazen	7 53	
Non-resident:		
Emerson, Chester	9 68	
Gautier, H. R.	65	
Heald, Herman	76 97	
Johnson, Edward	12 90	
Locke, Alfred	22	
	<hr/>	\$5,365 35

IRVING BRYANT, Coll.

Treasurer's Report

Feb. 1944, balance in treasury	\$2,436 36	
Mildred C. Andrews, withholding tax	15 43	
Harold Pitman, 1943 tax	20	
Herbert Emerson, auto tax	141 87	
Aubrey Graves, payment in full, Union Hill schoolhouse	75 00	
Norman Foster, 1943 poll tax	3 00	
Sewall Butters, 1943 tax	16 65	
Albert Hurd, 1943 sup. poll tax	3 00	
State, White Mt. National Forest Funds	94 52	
Hilton McAllister, part payment, 1943 tax	28 07	
Arthur Smith, bal. 1943 poll tax	1 44	
Herbert Emerson, dog tax	16 60	
Erville Fernald, withholding tax	2 30	
Maurice Eastman, withholding tax	40	
State, snow removal	277 28	
State, bank stock tax	5 85	
Fryeburg, support of poor	19 26	
State, dog licenses refunded	2 33	
State, school fund	987 33	
Hilton McAllister, bal. 1943 tax, cost and int.	13 54	
Irving Bryant, collector	5,139 56	
Discount on taxes	50 98	
		<hr/> \$9,330 97
Warrants paid, Nos. 1 to 37 inclusive	\$6,378 40	
Balance in treasury	2,952 57	
		<hr/> \$9,330 97

Respectfully submitted,
RUTH G. BRYANT, Treasurer.

Road Work

SNOW REMOVAL, 1944

Wallace Guptill, 11 hrs., plowing, with truck	\$22 00
Hilton McAllister, 11 hrs., plowing	6 05
Hilton McAllister, 39 hrs., plowing	21 45
Wallace Guptill, 39 hrs., plowing, with truck	78 00
Ernest Watson, 4 hrs., plowing	3 20
Wallace Guptill, 21 hrs., plowing, with truck	42 00
Hilton McAllister, 21 hrs., plowing	11 55
Wallace Guptill, 14 hrs., plowing, with truck	28 00
Hilton McAllister, 14 hrs., plowing	7 70
R. M. Crouse, 23 gal. of gas. for tractor	4 86
Hilton McAllister, 14 hrs., plowing	7 70
Wallace Guptill, 14 hrs., plowing, with truck	28 00
Charles Forest, shoveling dooryard	4 00
Wallace Guptill, 3 hrs., plowing, with truck	6 00
Hilton McAllister, 3 hrs., plowing	1 65
Walter Pinkham, shoveling dooryard	3 00

\$275 16

SNOW REMOVAL 1944-45

Richardson's Community Welding,	
3 cutting edges	\$ 27 00
Richardson's Community Welding,	
repairs for plow	23 00
Wallace Guptill, 17 hrs., plowing, with truck	34 00
Hilton McAllister, 17 hours, plowing	10 50
Hilton McAllister, 13 hrs. plowing, 3 hrs.	
sanding	9 92
Wallace Guptill, 18 hrs. plowing, 3 hrs.	
sanding, with truck	40 05
Town of Fryeburg, salt for ice	15 72

Wallace Guptill, 31 hrs. plowing, 16 hrs. sanding, truck	83 60
Hilton McAllister, 31 hrs. plowing, 16 hrs. sanding	29 14
Maurice Eastman, 4 hrs. sanding	2 48
Hilton McAllister, 22 hrs. plowing, 18 hrs. sanding	25 32
Wallace Guptill, 22 hrs. plowing, 19 hrs. sanding	69 65
Wallace Guptill, 31 hrs. plowing, 3 hrs. sanding	66 05
Hilton McAllister, 31 hrs. plowing, 3 hrs. sanding	21 08
Wallace Guptill, 51 hrs. plowing, with truck	102 00
Hilton McAllister, 52 hrs., plowing	32 24
Wallace Guptill, 17 hrs., plowing, with truck	34 00
Hilton McAllister, 19 hrs., plowing	11 78
Ernest Watson, 27 hrs. on tractor	27 00
Rodney Crouse, gas and oil for tractor	20 74
Merle Watson, 4 hrs. shoveling	2 50
Erville Fernald, 4 hrs. shoveling	2 50
Maurice Eastman, 4 hrs. shoveling	2 50
Hilton McAllister, 4 hrs. shoveling, 40 hrs. plowing	27 30
Wallace Guptill, 4 hrs. shoveling, 42 hrs. plowing	86 50
	<hr/>
	\$ 806 57
Total snow removal	<hr/>
	\$1,081 73

WALLACE GUPTILL, Patrolman.

WORK ON TOWN ROAD, 1944

Erlon Jones, with truck	\$ 4 85
Andrew Anderson, 13 hrs., self and horse	10 02
Arthur Smith, labor on road, 12½ hrs.	7 81
Erville Fernald, labor, 12 hrs. with tractor, 4 hrs. with truck	30 00
Maurice Eastman, 16 hrs.	10 40

Erville Fernald, self and man, cutting bushes, and 4 hrs. with truck	16 00	
Loren Andrews, cutting bushes, 8 hrs.	5 00	
Everett Day, cutting bushes, 8 hrs.	5 00	
Maurice Eastman, cutting bushes, 12 hrs.	7 80	
Erville Fernald, 8 hrs. with tractor, 6 hrs. with truck	32 22	
Maurice Eastman, 14 hrs.	9 10	
Erville Fernald, self and man, with trac- tor, 24 hrs., 8 hrs. self and man, with truck	80 46	
Lyndon Emerson, 24 hours	15 00	
Maurice Eastman, 32 hours	20 80	
Loren Andrews, cutting bushes, 20 hrs.	12 50	
Erville Fernald, 7 hrs. with tractor, 4 hrs. with truck	23 98	
Maurice Eastman, 11 hours	7 15	
Corey Smith, cutting bushes, 32 hours	20 00	
Merton Eastman, 4 hrs.	2 50	
Andrew Anderson, 6 hrs.	3 75	
Walter Pinkham, cutting bushes 46 hrs.	28 75	
Erville Fernald, with truck, 9 hrs.	16 63	
Maurice Eastman, 13 hrs.	8 45	
Donald Bemis, 8 hrs.	5 00	
Hugh Hastings, 30 yds. gravel	3 00	
Town of Chatham, use of road machine	5 00	
Smith, Farren and Jones, 531 ft. bridge plank	21 24	
		\$405 06
Withholding tax to October 1		2 70
		\$407 76
Raised by town	\$500 00	
Unexpended last year	92 46	
Federal tax money	94 52	
		\$686 98
Balance unexpended		\$279 22

THIRD CLASS MAINTENANCE

Erville Fernald, 17 hrs., with truck	\$25 50	
Maurice Eastman, 17 hrs.	11 05	
Lyndon Emerson, 8 hrs.	5 00	
Erville Fernald, self and man, with tractor, 8 hours	21 00	
Maurice Eastman, 8 hours	5 20	
Donald Bemis, 8 hours	5 00	
Erville Fernald, 8 hrs. with truck	14 96	
Maurice Eastman, 8 hrs. and 47 yds. gravel	9 90	
		\$ 97 61
Raised by town	\$136 00	
Unexpended from last year	198 11	
		\$334 11
Balance unexpended		\$236 50

MAURICE EASTMAN, Road Commissioner.

School Department

FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDING FEB. 5, 1945

Common School Account:

Resources

Balance February 5, 1944	\$202 75	
Appropriation	760 00	
State of Maine, School Fund	987 33	
	<hr/>	\$1,950 08

Disbursements

Teachers	\$866 50	
Fuel	79 75	
Cleaning	7 00	
Conveyance	455 00	
Tuition	58 00	
	<hr/>	
	\$1,466 25	
Balance	483 83	
	<hr/>	\$1,950 08

COMMON SCHOOL ACCOUNT DISBURSEMENTS ITEMIZED

Teacher:	
Mildred C. Andrews, 17 weeks at \$24.50;	
18 weeks at \$25.00	\$866 50
Fuel:	
E. A. Fernald, 5½ cords, delivered, fitted, stored, at \$14.50	79 75

Cleaning:	
Mildred C. Andrews	7 00
Conveyance:	
Rodney Crouse, 17 weeks at \$13.00	221 00
Helena McAllister, 18 weeks at \$13	234 00
Tuition:	
Town of Fryeburg	58 00
	<hr/>
	\$1,466 25

HIGH SCHOOL ACCOUNT

Resources	
Balance Feb. 5, 1944	\$ 9 38
Appropriation	1,150 00
	<hr/>
	\$1,159 38
Disbursements	
Fryeburg Academy	\$918 75
Balance	240 63
	<hr/>
	\$1,159 38

TEXT BOOK ACCOUNT

Resources	
Balance February 5, 1944	\$16 90
Appropriation	60 00
	<hr/>
	\$ 76 90
Disbursements	
Expended	\$ 71 18
Balance	5 72
	<hr/>
	\$ 76 90

TEXTBOOK ACCOUNT DISBURSEMENTS ITEMIZED

The Macmillan Co., textbooks	\$ 1 53	
D. Appleton Century Co., library	1 16	
Arlo Pub. Co., textbooks	3 06	
Silver Burdett & Co., library	5 13	
Webster Pub. Co., supplies	1 48	
Edw. E. Babb & Co., supplies	13 02	
Loring, Short & Harmon, supplies	2 00	
Chas. A. Snow, expense account	5 36	
Beckley-Cardy Co., library	81	
American Book Co., work books	3 15	
C. M. Rice Paper Co., supplies	2 80	
J. L. Hammett Co., supplies	1 75	
Row Peterson & Co., textbooks	4 42	
The A. N. Palmer Co., supplies	64	
Hutchins Bros., stationery	4 63	
Allyn & Bacon, work books	1 94	
Row Peterson & Co., textbooks	1 80	
American Book Co., work books	1 79	
Philosophical Library, library	3 17	
Webster Pub. Co., textbooks	3 64	
Webster Pub. Co., work books	61	
Ginn & Co., work books	1 28	
The Macmillan Co., textbooks	1 69	
American Book Co., textbooks	56	
Beckley-Cardy Co., library	3 76	
		\$ 71 18

REPAIR ACCOUNT

Resources

Balance February 5, 1944	\$ 8 16
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Disbursements

Town of Fryeburg, floor oil	\$ 1 26
Cressey's, window shades	5 00
	\$ 6 26
Balance	1 90

\$ 8 16

SUMMARY OF SCHOOL ACCOUNTS

Account:	Resources	Expended	Balance
Common School	\$1,950 08	\$1,466 25	\$483 83
High School	1,159 38	918 75	240 63
Textbooks	76 90	71 18	5 72
Repairs	8 16	6 26	1 90
	<hr/>	<hr/>	<hr/>
	\$3,194 52	\$2,462 44	\$732 08

RECOMMENDATIONS

We recommend the following appropriations for school purposes for the ensuing year:

Common School Account	\$600 00	
High School Account	635 00	
Textbook Account	60 00	
Repairs Account	10 00	
	<hr/>	
		\$1,305 00

Respectfully submitted,

MAURICE M. EASTMAN,
GORDON GILMAN,
IRVING H. BRYANT,
Committee.

CHAS. A. SNOW, Secretary.

Report of the Superintendent of Schools

To the School Committee and Citizens of the Town of Stow:

I herewith submit my twenty-second annual report of the school department.

In 1944 the school year began on Sept. 11 with the following school calendar in view:

Fall term began Sept. 11, 1944, closed Dec. 22, 1944	15 weeks
First Period Winter Term began Jan. 8, 1945	
Closes March 2, 1945	8 "
Second Period Winter Term begins March 12, 1945	
Closes April 20, 1945	6 "
Spring Term begins April 30, 1945,	
Closes June 15, 1945	7 "
	—
	36 weeks

Mrs. Mildred C. Andrews is serving her tenth year in our school. That we are fortunate in these confused times to retain this excellent teacher and this friendly and neighborly person in our school, is, we think, the opinion of all concerned.

We have nothing new to report. All the affairs of the school are so well known that comment is unnecessary. The usual number of textbooks and the usual quantity of supplies have been purchased insofar as it is possible to find them.

This year we have three tuition pupils at Fryeburg Harbor at a cost of \$1.00 per week each. We have had seven individual students at Fryeburg Academy, one of whom will graduate in 1945. We have one pupil in our Grade VIII who will doubtless be available for secondary school next fall.

SCHOOL CENSUS

Persons in town, April 1, 194⁴, from five to twenty-one years of age: girls, 26; boys, 14; total, 40, an increase of three over the previous year.

Enrollment by Grades:

Sub Primary	I	II	III	IV	V	VI	VII	VIII	Total
5	2	1	3	3	2	0	4	1	21

Girls enrolled, 11, Boys enrolled, 10, a gain of eight over last year

Total enrollment:

Stow Elementary	21
Fryeburg Harbor	3
Fryeburg Academy	7

31 a gain of 10 over last year

Respectfully submitted,

CHAS. A. SNOW,

Supt. of Schools.

Report of Public Health Nurse

STOW, DECEMBER 1944

The audiometer hearing test was given to 10 school children in your school. One child with defective hearing was found and has been receiving treatment this past year.

Ten visits were made to parents of school children to recommend medical advice from the family physician.

Seven visits were made to expectant mothers. Since these mothers realized the value of consulting their family physician early and at regular intervals, less frequent visits by the nurses were required.

Twenty-two visits were made to infants and preschool children in the interest of correction of defects and to give health supervision.

An effort should be made to secure protection from diphtheria and smallpox in infancy and preschool years. For those who have not been protected by the family physician, Child Health Conferences might be held in the summer months with the assistance of interested women in Stow. At these conferences children would receive a physical examination and be offered immunization for diphtheria and smallpox.

The teachers and nurse hope the parents will take their own children to their family physician for an annual physical examination in order to prevent physical incapacities and to promote the optimum of health. A form was given out to be filled and returned to the teachers when the child had this physical examination. Only one child thus far has returned the report of a physical examination having been done.

I wish to thank the selectmen, health officer and teachers for their interested help during the past year in the improvement of health in this community.

Respectfully submitted,

CLARICE B. PURCELL, R. N.

Vital Statistics

CLERK'S REPORT

Births, Marriages and Deaths that have been recorded in the town of Stow for the year ending February 1, 1945.

BIRTHS

1943

Nov. 17, to the wife of Lyndon Emerson, a son, Alvin Roger.

1944

Feb. 28, to the wife of James Kittredge, a son, Richard Lee.

Feb. 29, to the wife of Gordon Gilman, a son, Philip Thomas.

Aug 23, to the wife of Fred M. Eastman, a son, Van Carroll.

Sept. 24, to the wife of Irving Thurston, a son, Harris Joseph.

Oct. 22, to the wife of Howard Bryant, a son, Carroll Howard.

MARRIAGES

1944

March 14, at Bingham, Urban W. McAllister of Solon and Marion L. Smith of Stow.

July 27, at Fryeburg, Wellesley C. Eastman of Portland and Yolande M. Butters of Stow.

DEATHS

1944

March 26, at Norway, Edith R Walker, age 26 yrs., 0 mos., 22 days.

July 29, at Norway, Liston Abbott, age 59 yrs., 7 mos., 22 days.

Oct. 3, at Bridgton, Joseph R. Knight, age 65 yrs., 5 mos., 13 days.

Oct. 22, at North Conway, N. H., Judith Merelene Watson, age 2 yrs., 3 mos., 24 days.

H. S. EMERSON

Clerk of Stow.

Norway SAVINGS Bank

Oldest Bank in Oxford County

Organized in 1866

JANUARY 30, 1945

Deposits **\$2,693,758.08**

Reserve **250,000.00**

Undivided Profit **57,363.11**

Total **\$3,001,121.19**

President, George L. Curtis

Vice President, Stuart W. Goodwin

Secretary-Treasurer, Clayton E. Heath

TRUSTEES

G. L. Curtis, J. N. Favor, S. W. Goodwin, L. H.

Cushman, R. L. Sturgis, L. F. Pike,

D. J. Andrews

SAFE DEPOSIT BOXES

In Electrically Protected Vault

BUY WAR BONDS

ANNUAL REPORT



STOW



1945-1946

Ex Libris

David A. Crouse
Bangor, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF STOW

FOR THE

Year Ending December 31

1945

Officers

Selectmen

H. S. EMERSON

W. A. SAMPSON

M. M. EASTMAN

Treasurer

RUTH BRYANT

Clerk

H. S. EMERSON

Road Commissioner

HILTON McALLISTER

Tax Collector

IRVING BRYANT

Superintendent of Schools

CHARLES A. SNOW

School Committee

MAURICE EASTMAN

GEORGE GILMAN

IRVING BRYANT

Constable

IRVING BRYANT

Health Officer

IRVING BRYANT

Sealer of Weights and Measures

D. C. TOWLE

Auditor

STATE DEPARTMENT OF AUDIT

Warrant for Town Meeting

To Irving Bryant, Constable of the Town of Stow, County of Oxford, Greeting:

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in town affairs, to meet at the Town House in said town on Monday, the fourth day of March, A. D. 1946, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To allow accounts.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To choose a school committee for three years.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To choose a road commissioner for the ensuing year.

Art. 8. To choose all other town officers for the ensuing year.

Art. 9. To see what sum of money the town will vote to grant and raise for common schools for the ensuing year.

Art. 10. To see what sum of money the town will vote to grant and raise for repair of roads and bridges for the ensuing year.

Art. 11. To see what sum of money the town will vote to grant and raise for support of poor for the ensuing year.

Art. 12. To see what sum of money the town will vote to grant and raise for town officers' bills for the ensuing year.

Art. 13. To see what sum of money the town will vote to grant and raise for school books, apparatus and appliances for the ensuing year.

Art. 14. To see what sum of money the town will raise and appropriate for State Aid road construction (in addition to the amount raised for the care of ways, highways and bridges) under the provisions of Sec. 19, Chap. 28, Revised Statutes of 1930, or under the provisions of Section 3, Chap. 29, Public Laws of 1937.

Art. 15. To see if the town will vote to raise money and what sum, for maintenance of State Aid highways during the ensuing year, within the limits of the town, under the provisions of Section 18, Chapter 25, of the Revised Statutes of 1916.

Art. 16. To see if the town will authorize the assessors to rescind any amounts appropriated by the town for State Aid Highway construction in excess of the amounts required to meet state apportionments.

Art. 17. To see what sum of money the town will vote to grant and raise to pay snow bills.

Art. 18. To see what sum of money the town will vote to grant and raise for repair of schoolhouses for the ensuing year.

Art. 19. To see what sum of money the town will vote to grant and raise for high school purposes for the ensuing year.

Art. 20. To see if the town will raise money for maintenance of third class road, such sum cannot be less than \$136.00 as per state requirements.

Art. 21. To see what sum of money the town will vote to grant and raise for cutting bushes on third class roads within limits of town.

Art. 22. To see if the town will vote to grant and raise \$60.00 for electric lights.

Art. 23. To see if the town will raise and appropriate \$10.00 for public health work in Stow, said sum to be expended by the

Bureau of Health, State Department of Health and Welfare, in cooperation with local authorities.

Art. 24. To see what disposal the town will vote to make of any money received from the Federal Reserve during the present fiscal year, such money must be used for roads or schools to comply with the law.

Art. 25. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying the indebtedness of the town, such notes to be paid during the current municipal year by taxes.

Art. 26. To see if the town will vote to give a two per cent discount on taxes paid before July 1st, 1946.

Art. 27. To see if the town will vote for one-half of all orders drawn after June 1st, to be turned in on taxes until paid.

Art. 28. To see if the town will vote to authorize the selectmen to dispose of any property acquired through tax deeds or liens.

Art. 29. To see whether or not the town will vote to raise and appropriate the sum of Twenty-five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 30. To see if the town will vote to discontinue the Barbour road "so called" from Simon Smith house to the old Barbour building place.

Art. 31. To see if the town will vote to discontinue the Seavey road, "so called" from the old Bemis place to the John Seavey place.

Art. 32. To see if the town will vote to take over the maintenance of the Stow Corner cemetery and the Emerson cemetery and raise money for same.

Art. 33. To transact any other business that may legally come before said meeting.

The selectmen give notice that they will be in session at the Town House on Monday, the fourth day of March, 1946, at nine o'clock in the forenoon, to revise the list of voters.

Given under our hands at Stow, January 15, 1946.

H. S. EMERSON,
M. M. EASTMAN,
W. A. SAMPSON,
Selectmen of Stow.

Selectmen's Report

VALUATION

Real Estate, resident	\$34,875 00	
Real Estate, non-resident	75,198 00	
Total real estate		\$110,073 00
Personal Estate, resident	\$11,505 00	
Personal Estate, non-resident	979 00	
*Total personal estate		\$ 12,484 00
Total valuation		\$122,557 00

TAXABLE LIVESTOCK

	No.	Av. Value	Total Value
Horses	18	\$115+	\$2,075 00
Cows	83	81+	6,785 00
3 year olds	14	50+	705 00
2 year olds	20	36+	730 00
Domestic Fowl	400	1	400 00
Total amount			\$10,695 00

OTHER PERSONAL PROPERTY

Stock in trade	\$600 00	
Logs	425 00	
Pulp Wood	364 00	
Gasoline Pumps	250 00	
Tractors	150 00	
Total amount		\$1,789 00
*Total amount of personal property		\$12,484 00

EXEMPT LIVESTOCK

	No.	Av. Value	Total Value
Yearlings	17	\$ 15	\$ 255 00
Sheep	3	5	15 00
Swine	12	13+	159 00
Domestic Fowl	318	1	318 00
Total Value			\$ 747 00

ASSESSMENTS

Common Schools	\$600 00	
Roads and Bridges	300 00	
Town Officers' Bills	500 00	
School Books and Supplies	60 00	
Maintenance State Aid Road	225 00	
Snow Bills	500 00	
Repair of Schoolhouse	10 00	
High School Tuition	635 00	
Maintenance Third Class Road	136 00	
Cutting Bushes, State Aid Road	25 00	
Electric Lights	60 00	
Public Health Nursing	5 00	
		<hr/>
Amount raised by town		\$3,056 00
State tax	\$879 25	
County tax	275 17	
Overlay	196 08	
Fractional gain	24	
		<hr/>
		\$1,350 74
		<hr/>
Total assessments		\$4,406 74
Supplementary tax, \$15.00.		
Abatement, Oxford Paper Co., \$2.24.		
No. polls taxed, 39.		
No. polls not taxed, 8.		
Rate of taxation .035, rate of collection .015.		

SUPPORT OF POOR

Balance from last year	\$200 00
------------------------	----------

STATE TAX

Raised by town	\$879 25
Paid State Treasurer	\$879 25

COUNTY TAX

Raised by town	\$275 17
Paid County Treasurer	\$275 17

ELECTRIC LIGHTS

Raised by town	\$ 60 00
Balance from last year	414 80

\$474 80

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Expended		
Paid Central Maine Power Co.	\$ 55 00	
Transferred to State Aid Road	300 00	
		<hr/>
		\$355 00
		<hr/>
Balance unexpended		\$119 80

HIGHWAY PATROL

Raised by town	\$225 00	
Transferred from bush account	71 00	
		<hr/>
		\$296 00
		<hr/>
		\$296 00

Expended

Paid State Treasurer		\$296 00
		<hr/>
CUTTING BUSHES ON STATE AID ROAD		
Balance from last year	\$175 00	
Raised by town	25 00	
		<hr/>
		\$200 00
		<hr/>
Transferred to Highway Patrol		71 00
		<hr/>
Balance unexpended		\$129 00

TOWN OFFICERS' BILLS

Charles A. Snow, superintendent of schools	\$165 00	
D. C. Towle, sealer of weights and measures	5 00	
H. S. Emerson, services as selectman	100 00	
M. M. Eastman, services as selectman	50 00	
W. A. Sampson, services as selectman	50 00	
H. S. Emerson, services as clerk	10 00	
H. S. Emerson, collecting excise tax	9 45	
H. S. Emerson, postage and telephone	4 35	
H. S. Emerson, recording	1 95	
Ruth Bryant, services as treasurer	50 00	
Irving Bryant, services as constable	5 00	
Ruth Bryant, postage	5 45	
Irving Bryant, collecting taxes	66 33	
		<hr/>
Total expended		\$522 53
Raised by town		500 00
		<hr/>
Overdrawn		\$ 22 53

WITHHOLDING TAX

Paid collector of Internal Revenue	\$ 72 70
Taxes withheld from payrolls	73 50

BEAR BOUNTIES

Walter A. Sampson	\$ 10 00	
Owen Hall, 2	20 00	
Ernest Watson	10 00	
Maynard Record	10 00	
Roger Emerson	10 00	
		\$ 60 00

MISCELLANEOUS

Marks Printing House, supplies	\$ 1 60	
Marks Printing House, books	5 80	
Advertiser-Democrat, printing reports	51 75	
Olive L. Goldthwaite, recording lien claims	1 25	
Asa O. Pike, 2nd & Son, bonds	20 50	
Maurice Eastman, flags for Memorial	2 45	
State Treasurer, dog license	25 60	
State Treasurer, health nursing	5 00	
Wade & Dunton, 600 ft. snow fence	84 00	
Hilton McAllister, freight, snow fence	6 29	
Olive L. Goldthwaite, discharge lien claims	50	
Everett Day, cupboard for town house	10 00	
Asa O. Pike 2nd & Son, insurance on build- ings	22 25	
Asa O. Pike 2nd & Son, insurance on tractor	8 63	
Irving Bryant, discount on taxes	49 06	
Irving Bryant, legal papers and expense	3 79	
Total expended		\$298 47

RECEIPTS

Irving Bryant, 1944 taxes	\$160 26
H. S. Emerson, excise tax	159 86
Town of Fryeburg, plowing with tractor	50 00
State Treasurer, National Forest Funds	113 64

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State Treasurer, bear bounties	30 00
Fryeburg Academy, refund on Hester Hurd tuition	31 25
H. S. Emerson, dog tax	24 70
State Treasurer, bank stock tax	6 24
State Treasurer, snow removal	462 89
Fidelity Trust Co., dividend on checking acct.	10 06
State Treasurer, State School Fund	1,073 30
State Treasurer, dog tax refund	8 73
Withholding tax	73 50
Retired Teachers' Association	22 50
Irving Bryant, 1945 taxes	4,336 32
Balance in treasury, Feb. 3, 1945	2,952 57

\$9,515 82

Expenditures

Teachers	\$ 900 00
Conveyances	423 00
Textbooks	81 77
Fuel	80 00
Janitor	38 00
Repair of School House	7 20
High School Tuition	581 87
Common School Tuition	79 00

Total for Schools \$ 2,190 84

Snow Removal after Feb. 3, '45	\$301 99
Snow Removal to Jan. 1, 1946	427 04

Total for Snow Removal \$ 729 03

Town Roads	\$ 844 53
Highway Patrol	296 00
Tarring Third Class Road	294 05
Third Class Maintenance	228 12
Special Resolve Road	232 00

Total for Roads \$ 1,894 70

Town Officers Bills	522 53	
Electric Lights	55 00	
State Tax	879 25	
County Tax	275 17	
Withholding Tax	72 70	
Bear Bounties	60 00	
Miscellaneous	298 47	
Total Warrants		\$ 6,977 69
Balance in Treasury Dec. 31, 1945		\$ 2,538 13

FINANCIAL STANDING OF TOWN

Balance in Treasury Dec. 31, 1945	\$ 2,538 13	
Due from 1944 taxes	18 00	
Due from 1945 taxes	83 18	
Due from State Snow Removal to date	205 68	
Due from State Special Resolve road	232 00	
Due from State Third class road	179 95	
Due from State Bear Bounties	60 00	
Total Resources		\$ 3,316 94
	Liabilities	
Outstanding Bills		45 08
Bal. in favor of Town		\$ 3,271 86

H. S. EMERSON,
M. M. EASTMAN,
W. A. SAMPSON,

Selectmen of Stow.

STATE OF MAINE

State Department of Audit

Augusta

January 7, 1946

Board of Selectmen
Stow,
Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the town of Stow have been audited by Auditor C. Newell Dyke for the period February 4, 1944 to February 3, 1945 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the result discloses that the financial transactions of your town have been satisfactorily handled.

Comments and schedules are incorporated in this report which may prove of interest to you. All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY,
State Auditor.

FMB:KR

Comments

Re: Audit of the town of Stow

February 4, 1944 to February 3, 1945

As far as could be ascertained, all monies received were properly recorded and deposited. All expenditures were authorized by approved warrants. Checks were test checked to see if they corresponded with vouchers as to name and amount.

The Treasurer's cash balance reconciled with the bank statement as of February 3, 1945.

Trust fund investments in the custody of the Treasurer were examined and found to be properly identified with the various funds.

The 1944 commitment of taxes was found to be in agreement with the records of the Assessors. This commitment was accounted for by cash to the Treasurer, discounts, or still remained unpaid according to the records of the Collector.

Excise tax collections were verified with the copies of the receipts and all monies were found deposited with the Treasurer.

The records of the Town Clerk were examined for appropriations and salaries of officials. The records of dog licenses issued by the Clerk showed collections of \$16.60, which amount was deposited with the Town Treasurer. Of this amount, \$15.70 was sent to the State Treasurer, leaving a balance of 90c due the state.

While a detailed audit of all transactions during the year was not made, we examined or tested accounting records and other supporting evidence by methods and to the extent deemed appropriate.

It is recommended that:

The Excise Tax Collector deposit with the Treasurer all monies collected for excise tax, including the next year's collections up to the time the books are closed.

The Town Clerk remit all dog license collections direct to State Treasurer.

TOWN OF STOW

Comparative Balance Sheet

ASSETS

GENERAL FUND	Feb. 3, 1945	Feb. 4, 1944
Cash (Sch. A-1)	\$ 2,952 57	\$ 2,436 36
Tax Accounts:		
Taxes (Sch. A-2) \$ 178 06	\$ 63 68	
Tax Acquired Prop- erty (Sch. A-3) 4 48	4 48	
	182 54	68 16
Accounts Receivable (Sch. A-4)	368 43	150 00
TOTAL GENERAL FUND	3,503 54	2,654 52
TRUST FUNDS (Sch. A-5)		
Cash—Time Deposits 448 18	448 18	
Impounded Bank Accounts 9 24	9 24	
TOTAL TRUST FUNDS	457 42	457 42
TOTAL ASSETS	\$ 3,960 96	\$ 3,111 94

LIABILITIES

GENERAL FUND		
Accounts Payable (Sch. A-6)	\$ 414 80	\$ 413 27
Due Other Agencies:		
State of Maine		
Dog Tax \$ 90		
Withholding Tax 3 20		1 50
	4 10	
Unexpended Appropriations (Exhibit D)	1,538 68	643 64
Surplus (Exhibit E)	1,545 96	1,596 11
TOTAL GENERAL FUND	3,503 54	2,654 52
TRUST FUNDS	457 42	457 42
TOTAL LIABILITIES	\$ 3,960 96	\$ 3,111 94

TOWN OF STOW
Statement of Departmental Operations

YEAR ENDED FEBRUARY 3, 1945

C R E D I T S					C H A R G E S		B A L A N C E S			
	From 1943/44 Year (Ex. A)	Approp- riations (Ex. C)	Depart- mental Receipts (Ex. B)	Other	TOTAL	Cash Disburse- ments (Ex. B)	Other	LAPSED Over- draft (Ex. E)	Unex- pected (Ex. E)	To- 1945/46 Year (Ex. A)
GENERAL GOVERNMENT										
Town Officers		\$ 500 00			\$ 500 00	\$ 589 28		\$ 89 28		
Miscellaneous			\$ 10 65	\$ 30 00	40 65	154 64		113 99		
		500 00	10 65	30 00	540 65	743 92		203 27		
PROTECTION										
Electric Lights		60 00			60 00	58 47	\$1 53			
HEALTH										
Health Nursing		5 00			5 00	5 00				
HIGHWAYS AND BRIDGES										
Roads and Bridges		500 00	94 52		594 52	407 76				\$ 186 76
Snow Removal		500 00	127 28	338 43	965 71	1,081 73		116 02		
Highway Patrol		225 00			225 00	222 00			\$3 00	
Third Class Maint.	\$206 44	136 00			342 44	97 61				244 83
Cutting Bushes		175 00			175 00					175 00
	206 44	1,536 00	221 80	338 43	2,302 67	1,809 10		116 02	3 00	606 59

CHARITIES

Poor Relief	200 00		19 26	219 26	19 26	200 00
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EDUCATION

Common Schools	202 75	760 00	987 33	1,950 08	1,466 25	483 83
High School Tuition	9 39	1,150 00		1,159 39	918 75	240 64
Textbooks and Supplies	16 90	60 00		76 90	71 18	5 72
Repairs	8 16			8 16	6 26	1 90
	237 20	1,970 00	987 33	3,194 53	2,462 44	732 09

SPECIAL ASSESSMENTS

State Tax	881 24		881 24	881 24	
County Tax	315 86		315 86	315 86	
	1,197 10		1,197 10	1,197 10	

TOTAL ALL

DEPTS.	\$643 64	\$5,268 10	\$1,239 04	\$368 43	\$7,519 21	\$6,295 29	\$1 53	\$319 29	\$3 00	\$1,538 68
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TOWN OF STOW

Analysis of Change in Net Surplus

YEAR ENDED FEBRUARY 3, 1945

Net Surplus, February 4, 1944		\$1,596 11 .
Transactions affecting prior years:		
Credits—Sale of Schoolhouse		75 00
		<hr/>
		\$1,671 11
Transactions affecting current year:		
Operating Accounts—		
Charges—Departmental Balances:		
Overdraft (Exhibit D)	\$319 29	
Unexpended (Exhibit D)	3 00	
	<hr/>	
	\$316 29	
Discounts (Exhibit C)	50 98	
	<hr/>	
	\$367 27	
Credits, Overlay (Ex. C)	\$ 94 25	
Excise Tax (Ex. B)	141 87	
Supplemental Taxes	6 00	
	<hr/>	
	\$242 12	
NET CHARGES FOR CURRENT YEAR		<hr/>
		\$ 125 15
NET SURPLUS, February 3, 1945 (Exhibit A)		<hr/>
		\$1,545 96

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Treasurers Report

February, 1945, balance in treasury	\$2,952 57	
Alfred Locke, 1944 tax	22	
Fryeburg, 10 hrs. plowing with tractor	50 00	
Lincoln Partridge, 1944 tax	63 86	
Herbert Emerson, auto tax	159 86	
Mildred C. Andrews, withholding tax	16 40	
Edward Johnson, 1944 tax	12 90	
State, White Mt. National Forest Funds	113 64	
State, 1944 bear bounty	30 00	
Chester Emerson, 1944 tax	9 68	
Hazen Wiley, 1944 tax	7 53	
Herman Heald, 1944 real estate tax, cost and interest	48 98	
Arthur Smith, 1944 poll tax	3 00	
Fryeburg Academy, refund Hester Hurd	31 25	
Augustus Wiley, withholding tax	10 00	
Sidney McAllister, withholding tax	11 10	
H. R. Gauthier, 1944 tax, cost, and int.	2 42	
Herbert Emerson, dog tax	24 70	
Eugene L. Smith, withholding tax	20	
Corydon Smith, withholding tax	1 80	
State, bank stock tax	6 24	
Evelyn Harmon, withholding tax	33 00	
Evelyn Harmon, Maine Teachers' Ret. Assoc.	22 50	
State, snow removal	462 89	
Herman Heald, part pay't. 1944 personal property tax	11 67	
Everett Day, withholding tax	90	
Kenneth Emerson, withholding tax	10	
Fidelity Trust Co., liq. div., final pay't. on checking account	10 06	
State, dog tax refund	8 73	
State, school fund	1,073 30	
Irving Bryant, Collector	4,287 26	
Discount on taxes	49 06	
	<hr/>	
		\$9,515 82
Warrants paid, Nos. 1 to 39 inclusive	\$6,977 69	
Balance in treasury	2,538 13	
	<hr/>	
		\$9,515 82

Respectfully submitted,

RUTH G. BRYANT, Treasurer.

Tax Collector's Report

Original commitment	\$4,406 74	
Supplementary taxes	15 00	
	<hr/>	\$4,421 74
Cash paid to town treasurer	\$4,287 26	
Discount on taxes	49 06	
Abatement, Oxford Paper Co.	2 24	
Delinquent Taxes, resident:		
Smith, Arthur	3 00	
Smith, Silas	3 00	
Thurston, Irving	69 30	
Non-resident:		
Emerson, Chester	7 88	
	<hr/>	\$4,421 74

IRVING BRYANT, Collector.

Snow Removal, 1945

Ernest Watson, 23 hrs. on tractor	\$ 23 00
Wallace Guptill, 33 hrs. plowing with truck	66 00
Hilton McAllister, 33 hrs. plowing	20 46
Wallace Guptill, 20 hrs. plowing with truck	40 00
Hilton McAllister, 20 hrs. plowing	12 40
Hilton McAllister, 4 hrs. shoveling	2 50
Maurice Eastman, 4 hrs. shoveling	2 50
Erville Fernald, 4 hrs. shoveling	2 50
Merle Watson, 4 hrs. shoveling	2 50
H. S. Emerson, 4 hrs. shoveling	2 50
Augustus Willey, 4 hrs. shoveling	2 50
Ernest Watson, 6 hrs. on tractor	6 00
Wallace Guptill, 8 hrs. sanding, 13 hrs. plowing, truck	36 80
Hilton McAllister, 8 hrs. sanding, 13 hrs. plow- ing	13 02
R. M. Crouse, gas for tractor	14 08
Wallace Guptill, money paid for repair of plow, trip to Bridgton and Lovell	20 00
Hilton McAllister, 4 hrs. plowing	2 48
Wallace Guptill, 4 hrs. plowing with truck	8 00
Charles Forest, shoveling dooryard	5 00
H. N. Farrin, welding and gas for tractor	19 75

\$301 99

SNOW REMOVAL 1945-46

Everett Day, work on snow fence	\$ 5 00
Augustus Wiley, work on snow fence	5 00
Sidney McAllister, work on snow fence	5 00
Hilton McAllister, work on snow fence with truck	14 96
Wallace Guptill, stockpiling sand with truck	33 36
Kenneth Emerson, stockpiling sand	15 84
Kenneth Emerson, 20 hrs. stockpiling sand, 5 hrs. plowing	16 50

Wallace Guptill, 20 hrs. stockpiling sand, 10 hrs. plowing, truck	47 80
Hilton McAllister, 5 hrs. plowing	3 30
Wallace Guptill, plowing snow	7 26
Hilton McAllister, plowing snow	12 00
Wesley Buzzell, labor and material for plow	10 75
Wesley Buzzell, battery for tractor	11 60
Armand Pepin, gas and oil for tractor	11 40
W. H. Shurtleff Co., 2 tons salt	37 00
Hilton McAllister, 12 hrs. plowing, 3 hrs. sanding	9 90
Wallace Guptill, 12 hrs. plowing, 3 hrs. sanding, truck	28 17
Richardson's Community Welding, cutting edges	24 00
Arthur Hill, plowing snow	10 00
Hilton McAllister, 26 hrs. plowing, 8 hrs. sanding	22 44
Wallace Guptill, 26 hrs. plowing, 12 hrs. sanding, truck	80 62
Wilmer Patten, 4 hrs. sanding	2 64
Hugh Hastings, 65 yds. gravel	6 50
Wesley Buzzell, case oil for tractor	6 00
	<hr/>
	\$427 04
Total for snow removal	<hr/> \$729 03

WALLACE GUPTILL.

Town Roads

Hilton McAllister, 16 hours	\$ 10 40
Simon Smith, 8 hrs	5 00
Lyndon Emerson, 8 hrs.	5 00
Hilton McAllister, 20 hrs., truck	37 40
Sidney McAllister, 38 hrs., labor	23 75
A. W. Wiley, 30 hrs., labor	18 75
H. E. McAllister, 42 hrs., truck	75 58
Hilton McAllister, 16 hrs., truck	29 92
A. F. Wiley, 16 hrs., labor	10 00
Sidney McAllister, 16 hrs., labor	5 00
A. F. Wiley, 8 hrs., labor	5 00
Sidney McAllister, 8 hrs., labor	5 00
H. E. McAllister, 8 hrs., truck	14 96
Sidney McAllister, 8 hrs., labor	5 00
A. F. Wiley, 12 hrs., labor	7 50
Hilton McAllister, 8 hrs., truck	14 96
Hilton McAllister, 8 hrs., truck	14 96
A. F. Wiley, 8 hrs., labor	5 00
Sidney McAllister, 8 hrs., labor	5 00
Elmer Eastman, 24 hrs., tractor	48 00
Hilton McAllister, 20 hrs., self; 24 hrs., truck	57 88
A. F. Wiley, 40 hrs., labor	25 00
Sidney McAllister, 40 hrs., labor	25 00
Erville Fernald, 16 hrs., truck	29 92
Erville Fernald, 16 hrs., labor	10 00
A. F. Wiley, 8 hrs., labor	5 00
Sidney McAllister, 8 hrs., labor	5 00
Hilton McAllister, 8 hrs., truck	14 96
Sidney McAllister, 8 hrs., labor	5 00
A. F. Wiley, 8 hrs., labor	5 00
Hilton McAllister, 8 hrs., truck	14 96
Eugene L. Smith, 32 hrs., labor	20 00
Corydon R. Smith, 32 hrs., labor	20 00
Hilton McAllister, 8 hrs., truck	14 96
Herbert Emerson, 4 hrs., tractor	8 00
A. F. Wiley, 4 hrs., labor	2 50
Sidney McAllister, 4 hrs., labor	2 50
Hilton McAllister, 4 hrs., labor	2 60
Hilton McAllister, 8 hrs., truck	14 96
A. F. Wiley, 8 hrs., labor	5 00
Sidney McAllister, 8 hrs., labor	5 00

Hilton McAllister, 8 hrs., truck	14 96	
Sidney McAllister, 8 hrs., labor	5 00	
Hilton McAllister, 24 hrs., truck	44 88	
Edgar Grover, 4 hrs., tractor	9 00	
Hilton McAllister, 16 hrs., truck	29 92	
Sidney McAllister, 16 hrs., labor	10 00	
Hilton McAllister, 15 lbs. spikes	1 08	
Harry Ferrin, lumber	76 50	
Andrews Hardware, spikes	77	
Hugh Hastings, 130 yds. gravel	13 00	
		<hr/>
Total expended		\$844 53
Raised by town	\$300 00	
Balance unexpended, 1944	279 22	
National Forest Reserve	113 64	
		<hr/>
Total available		\$692 86
		<hr/>
Overdrawn		\$151 67

THIRD CLASS ROAD

Hilton McAllister, 12 hrs., truck; 8 hrs., horses	\$32 94
Hilton McAllister, dragging	7 48
Hilton McAllister, 8 hrs., dragging	14 96
H. E. McAllister, 8 hrs., labor	5 20
Sidney McAllister, 8 hrs., labor	5 00
A. F. Wiley, 8 hrs., labor	5 00
Elmer Eastman, 8 hrs., tractor	16 00
Hilton McAllister, 8 hrs., truck	14 96
Sidney McAllister, 4 hrs., labor	2 50
Herbert Emerson, 4 hrs., tractor	8 00
A. F. Wiley, 4 hrs., labor	2 50
H. E. McAllister, 16 hrs., truck; 4 hrs., labor	32 52
H. E. McAllister, one-half day with horses	6 00

CUTTING BUSHES

A. F. Wiley, 32 hrs., labor	\$ 20 00
Sidney McAllister, 32 hrs., labor	20 00
Hilton McAllister, 24 hrs., labor, 8 hrs., truck	30 56
Edgar Grover, 2 hrs., tractor	4 50

\$ 228 12

TARRING 3rd CLASS ROAD

Sidney McAllister, 16 hrs., labor	\$ 9 92
A. F. Wiley, 16 hrs., labor	9 92
Hilton McAllister, 16 hrs., labor	9 92
Kenneth Emerson, 8 hrs., labor	4 96
Wallace Guphill, 8 hrs., truck	11 76
Erville Fernald, 8 hrs., truck	14 96
Fred Warren, 8 hrs., labor	4 96
Bert Dadman, 8 hrs., labor	4 96
Albert Nelson, 8 hrs., labor	4 96
Barton Files, 8 hrs., truck	11 76
Lyndon Emerson, 16 hrs., labor	9 92
The Barrett Tar Co., 1,035 gallons tar	139 73

CLEANING UP SHOULDERS

Everett Day, 16 hrs., labor	\$ 10 56
Sidney McAllister, 16 hrs., labor	10 56
A. F. Wiley, 8 hrs., labor	5 28
Hilton McAllister, 16 hrs., truck	29 92

\$294 05

Total expended on 3rd class road	\$522 17
Raised by town	\$136 00
Balance unexpended, 1944	236 50
Due from State	179 95

Total available \$552 45

Balance unexpended \$ 30 28

SPECIAL RESOLVE ROAD

Everett Day, 40 hrs., labor	\$ 26 40
A. F. Wiley, 40 hrs., labor	26 40
Sidney McAllister, 40 hrs., labor	26 40
Hilton McAllister, 40 hrs., truck	76 40
Erville Fernald, 40 hrs., truck	76 40

\$232 00

Available from State 255 00

Balance unexpended \$ 23 00

HILTON McALLISTER, Road Commissioner.

School Department

FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDING DECEMBER 31, 1945

COMMON SCHOOL ACCOUNT

Resources		
Balance, February 8, 1945	\$483 33	
Appropriation	600 00	
State of Maine, School Fund	1,048 30	
		<hr/>
		\$2,132 13
Disbursements		
Teachers	\$900 00	
Fuel	80 00	
Janitor and Cleaning	38 00	
Conveyance	423 00	
Tuition	79 00	
		<hr/>
		\$1,520 00
Balance		612 13
		<hr/>
		\$2,132 13

Common School account disbursements itemised:

Teachers:

Mildred C. Andrews, 18 wks. at \$25.00	\$450 00
Evelyn Harmon, 15 wks. at \$30.00	450 00
	<hr/>
	\$900 00

Fuel:

Erville Fernald, 5 ods. delivered, fitted, stored	\$ 80 00
Janitor and cleaning:	
Ruby Watson, cleaning	\$ 8 00
Evelyn Harmon, 15 wks. at \$2.00	30 00
	<hr/>
	\$ 38 00

Conveyance:

Helena McAllister, 18 wks. at \$13.00	\$234 00
Erville Fernald, 12 wks. at \$12; 3 wks. at \$15	189 00
	<hr/>
	\$423 00

TUITION

Town of Fryeburg	\$ 79 00
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High School Account:	
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Resources

Balance, February 8, 1945	\$240 63
Appropriation	635 00
Rebate, Fryeburg Academy	31 25

\$906 88

Disbursements

Fryeburg Academy	\$581 87
Balance	325 01

\$906 88

The unusually large balance in the Common School Account is largely due to the fact that the books were closed on Dec. 31, 1945, several weeks ahead of the closing in previous years.

TEXT BOOK ACCOUNT

Resources

Balance, February 8, 1945	\$ 5 72
Appropriation	60 00
State of Maine, School Fund	25 00

\$ 90 72

Disbursements

Expended	\$ 81 77
Balance	8 95

\$ 90 72

Text Book Account disbursements itemized:

Hutchins Bros., printing	\$ 2 77
Beckley-Cardy Co., library	6 00
Scott Foresman & Co., sub primary	1 54
Charles A. Snow, expense account	3 93
Edw. E. Babb & Co., supplies	31 74
C. M. Rice Co., supplies	1 53
Howard & Brown, diplomas	1 85
Ginn & Company, text books	3 74
Allyn & Bacon, work books	7 87
Scott Foresman & Co., sub primary	1 39
American Book Co., work books	4 49

Scott Foresman & Co., text books	2 75	
Rowe Peterson & Co., text books	2 67	
Hutchins Bros., stationery	9 50	
		\$ 81 77

REPAIR ACCOUNT

Resources

Balance Feb. 8, 1945	\$ 1 90	
Appropriation	10 00	
		\$ 11 90

Disbursements

Maurice Eastman, labor and material	\$ 7 20	
Balance	4 70	
		\$ 11 90

SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expend.	Balance
Common School	\$2,132 13	\$1,520 00	\$612 13
High School	906 88	581 87	325 01
Text Book	90 72	81 77	8 95
Repairs	11 90	7 20	4 70
	\$3,141 63	\$2,190 84	\$950 79

RECOMMENDATIONS

We respectfully recommend that the following appropriations be made for school purposes for the ensuing year:

Common School Account	\$600 00	
High School Account	625 00	
Text Book Account	60 00	
Repairs Account	10 00	
		\$1,295 00

Respectfully submitted,

MAURICE EASTMAN,
GORDON GILMAN,
IRVING BRYANT,
Committee.
CHAS. A. SNOW, Secretary.

Report of the Superintendent of Schools

To the School Committee and Citizens of the Town of Stow:

Herewith my twenty-third annual report for the School Department.

The School Calendar as proposed for the present school year is as follows:

Fall Term began Sept. 10, 1945, Closed Dec. 21, 1945 15 wks.
First Period Winter Term began Dec. 31, 1945

Closes Feb. 15, 1946 7 wks.

Second Period Winter Term begins Feb. 25, 1946

Closes April 12, 1946 7 wks.

Spring Term begins Apr. 22, 1946, Closes June 7, 1946 7 wks.

36 wks.

Enrollment by Grades as of October 1, 1945:

S. P.	I	II	III	IV	V	VI	VII	VIII	Total
6	3	1	0	3	2	2	0	4	21

Boys enrolled 13; Girls enrolled, 8.

School Census, April 1, 1945, persons in town from five to twenty-one years of age, Boys 20, Girls 27, Total 47, Increase of seven over last year. We still have three pupils at Fryeburg Harbor at a tuition charge of \$1.00 per week. There was one tuition pupil at North Fryeburg for the first fifteen weeks of the school year at the same charge. We have five students at Fryeburg Academy, two of which will graduate in 1946. There are now three pupils in our Grade VIII. The town is now educating in whole or in part thirty pupils, a decrease of one from last year.

Miss Evelyn Harmon of Portland was the teacher of our school during the fall term of fifteen weeks. Mrs. Mildred C. Andrews returned to the position at the beginning of the winter term.

When labor and materials become more easily available and are lower in cost the town should, we think, consider an appropriation sufficient for the entire redecoration of the interior of the school building.

Its present condition is ugly and not in accordance with modern ideas of school room interiors. We do not, however, advise that the work be done during the present year.

Text books and supplies in the usual quantity are regularly purchased. They are, as usual, of the best quality that money can buy. More books for the school library are needed and will be purchased in due time.

Respectfully submitted,

CHAS. A. SNOW, Supt. of Schools.

Vital Statistics

Births, Marriages and Deaths that have been recorded in the town of Stow for the year ending Dec. 31, 1945.

BIRTHS

1944

May 9, to the wife of Kenneth McAllister, a daughter, Joyce May.
1945

June 20, to the wife of Norman Foster, a son, Maynard Norman.
Oct. 17, to the wife of Fred M. Eastman, a son, Roger Malcolm.

MARRIAGES

1945

Feb. 12, at Stow, Roger Maurice Emerson, Jr., of Chatham, N. H.
and Louise Laura Mary Gosselin, of Conway, N. H.
Feb. 17, at Stow, Albert Norris Densmore, of Conway, N. H.,
and Hester Alberta Hurd, of Stow.
Sept. 15, at Portland, Kenneth E. Emerson, of Stow, and Grace
O'Brien, of Portland.
Sept. 22, at Chocorua, N. H., Sidney William Sanborn, of Stow,
and Alice Frances Thompson, of Tamworth, N. H.

DEATHS

1945

Mar. 7, at Norway, Me., Alice L. Nash, age 81 yrs., 1 mo., 26 days.
Feb. 17, at Lewiston, Me., Arba N. Pitman, age 76 yrs., 5 mos.,
27 days.
Apr. 29, at Stow, Emma L. Smith, age 82 yrs., 3 mos., 11 days.
Aug. 7, at Augusta, Me., John E. Stevens, age 63 yrs., 2 mos.
Aug. 12, at South Paris, Anna M. Frost, age 76 yrs., 3 mos., 4
days.
Oct. 10, at South Paris, Imogene W. Barrows, age 74 yrs., 11
mos., 28 days.

H. S. EMERSON, Clerk of Stow.

Norway SAVINGS Bank

Oldest Bank in Oxford County

Organized in 1866

FEBRUARY 2, 1946

Deposits **\$3,186,516.91**

Reserve **300,000.00**

Undivided Profit **71,569.82**

Total **\$3,558,086.73**

President, George L. Curtis

Vice President, Stuart W. Goodwin

Secretary-Treasurer, Clayton E. Heath

TRUSTEES

G. L. Curtis, J. N. Favor, S. W. Goodwin, L. H.

Cushman, R. L. Sturgis, L. F. Pike,

D. J. Andrews

SAFE DEPOSIT BOXES

In Electrically Protected Vault

HOLD YOUR WAR BONDS